


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023


General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022




President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

DateAnn Marie Ohmnacht

Contact Person(570)839-7121 Extn :10149

Telephone Extensionaohmnacht@pmsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pocono Mountain SD	COUNTY : Monroe	AUN : 120455403
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)?

Yes ☒

No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.



Total Budgeted Expenditures	\$232540000
Ending Unassigned Fund Balance	\$7767246
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.34%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

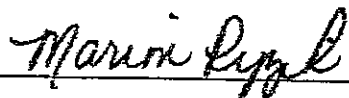
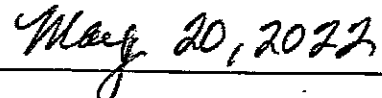
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pocono Mountain SD	County : Monroe	AUN Number : 120455403
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is to be utilized for annual operating contingencies that occur during the course of the fiscal year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated Ending Fund Balance is on hand to maintain reserve for future needs.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	144,981	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	14,342,246	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,342,246</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	138,709,139	
7000 Revenue from State Sources	72,440,861	
8000 Revenue from Federal Sources	12,315,000	
9000 Other Financing Sources	2,500,000	
Total Estimated Revenues And Other Financing Sources		<u>\$225,965,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$240,307,246</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	119,642,328
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	135,000
6114 Payments in Lieu of Current Taxes - State / Local	150,000
6150 Current Act 511 Taxes - Proportional Assessments	6,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	8,700,000
6500 Earnings on Investments	1,061,811
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,580,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	110,000
6960 Services Provided Other Local Governmental Units / LEAs	200,000
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$138,709,139
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	31,249,325
7112 Basic Education Funding-Social Security	3,450,624
7160 Tuition for Orphans Subsidy	940,000
7220 Vocational Education	423,338
7271 Special Education funds for School-Aged Pupils	6,847,091
7311 Pupil Transportation Subsidy	2,635,325
7312 Nonpublic and Charter School Pupil Transportation Subsidy	114,675
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,129,130
7330 Health Services (Medical, Dental, Nurse, Act 25)	164,000
7340 State Property Tax Reduction Allocation	7,816,742
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	1,534,068
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	219,730
7820 State Share of Retirement Contributions	15,886,813
REVENUE FROM STATE SOURCES	\$72,440,861
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,400,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	400,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	60,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	180,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	5,000,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000
REVENUE FROM FEDERAL SOURCES	\$12,315,000
OTHER FINANCING SOURCES	
9360 Internal Service Fund Transfers	2,500,000
OTHER FINANCING SOURCES	\$2,500,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	225,965,000

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$119,642,328

Amount of Tax Relief for Homestead Exclusions \$7,848,902

Total Approx. Tax Revenue: \$127,491,230

Approx. Tax Levy for Tax Rate Calculation: \$137,191,959

Monroe

Total

2021-22 Data

a. Assessed Value \$6,776,105,158 \$6,776,105,158

b. Real Estate Mills 19.9050

I. 2022-23 Data

c. 2020 STEB Market Value \$5,527,329,349 \$5,527,329,349

d. Assessed Value \$6,741,619,621 \$6,741,619,621

e. Assessed Value of New Constr/ Renov \$0 \$0

2021-22 Calculations

f. 2021-22 Tax Levy \$134,878,373 \$134,878,373

(a * b)

2022-23 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%

II. h. Rebalanced 2021-22 Tax Levy \$134,878,373 \$134,878,373

(f Total * g)

i. Base Mills Subject to Index 19.9050

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 92.50000% 92.50000%

k. Tax Levy Needed \$137,191,959 \$137,191,959

(Approx. Tax Levy * g)

I. 2022-23 Real Estate Tax Rate 20.3500

(k / d * 1000)

III. m. Tax Levy Generated by Mills \$137,191,959 \$137,191,959

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$129,343,057

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$119,642,328

(n * Est. Pct. Collection)

AUN: 120455403 Pocono Mountain SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$119,642,328

Amount of Tax Relief for Homestead Exclusions

\$7,848,902

Total Approx. Tax Revenue:

\$127,491,230

Approx. Tax Levy for Tax Rate Calculation:

\$137,191,959

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	20.8007	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$140,230,407	\$140,230,407
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$28,841.00	
Number of Homestead/Farmstead Properties	13373	13373
Median Assessed Value of Homestead Properties		\$139,360

AUN: 120455403 Pocono Mountain SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$119,642,328

Amount of Tax Relief for Homestead Exclusions \$7,848,902

Total Approx. Tax Revenue: \$127,491,230

Approx. Tax Levy for Tax Rate Calculation: \$137,191,959

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,816,742	Lowering RE Tax Rate	\$0	\$7,816,742
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$32,160			\$32,160
Amount of Tax Relief from State/Local Sources				\$7,848,902

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Monroe	6,741,619,621	20.3500	137,191,959			92.50000%	
Totals:	6,741,619,621		137,191,959	7,848,902	= 129,343,057 X	92.50000%	= 119,642,328

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes— Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes— Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes— Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes— Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total -Current Act 511 Taxes — Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes— Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,550,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes— Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total -Current Act 511 Taxes — Proportional Assessments			6,750,000
Total Act 511, Current Taxes			6,750,000
Act 511 Tax Limit -->		5,527,329,349 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Monroe	19.9050	20.3500	2.24%	Yes	4.5%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	92,609,337
1200 Special Programs - Elementary / Secondary	39,804,766
1300 Vocational Education	3,135,100
1400 Other Instructional Programs - Elementary / Secondary	2,391,127
1500 Nonpublic School Programs	5,500
Total Instruction	\$137,945,830
2000 Support Services	
2100 Support Services - Students	9,198,854
2200 Support Services - Instructional Staff	9,296,346
2300 Support Services - Administration	12,567,694
2400 Support Services - Pupil Health	2,731,740
2500 Support Services - Business	1,847,089
2600 Operation and Maintenance of Plant Services	18,265,476
2700 Student Transportation Services	13,343,916
2800 Support Services - Central	3,119,894
2900 Other Support Services	81,950
Total Support Services	\$70,452,959
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,452,956
3300 Community Services	39,000
Total Operation of Non-Instructional Services	\$4,491,956
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,699,255
5200 Interfund Transfers - Out	5,000
5900 Budgetary Reserve	945,000
Total Other Expenditures and Financing Uses	\$19,649,255
Total Estimated Expenditures and Other Financing Uses	\$232,540,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	48,545,034
200 Personnel Services - Employee Benefits	32,776,926
300 Purchased Professional and Technical Services	156,875
400 Purchased Property Services	117,250
500 Other Purchased Services	9,523,100
600 Supplies	1,444,680
800 Other Objects	45,472
Total Regular Programs - Elementary / Secondary	\$92,609,337
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	14,083,915
200 Personnel Services - Employee Benefits	9,509,261
300 Purchased Professional and Technical Services	9,457,500
500 Other Purchased Services	6,660,000
600 Supplies	80,750
800 Other Objects	13,340
Total Special Programs - Elementary / Secondary	\$39,804,766
1300 Vocational Education	
500 Other Purchased Services	3,135,100
Total Vocational Education	\$3,135,100
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,148,693
200 Personnel Services - Employee Benefits	775,580
300 Purchased Professional and Technical Services	72,001
500 Other Purchased Services	375,250
600 Supplies	19,203
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$2,391,127
1500 Nonpublic School Programs	
600 Supplies	5,500
Total Nonpublic School Programs	\$5,500
Total Instruction	\$137,945,830
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	5,432,056
200 Personnel Services - Employee Benefits	3,667,647
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	11,700
600 Supplies	5,201
800 Other Objects	7,250
Total Support Services - Students	\$9,198,854
2200 Support Services - Instructional Staff	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,645,364
200 Personnel Services - Employee Benefits	2,886,299
300 Purchased Professional and Technical Services	232,000
400 Purchased Property Services	287,000
500 Other Purchased Services	187,000
600 Supplies	1,431,983
700 Property	620,000
800 Other Objects	6,700
Total Support Services - Instructional Staff	\$9,296,346
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,645,104
200 Personnel Services - Employee Benefits	3,951,235
300 Purchased Professional and Technical Services	1,250,500
400 Purchased Property Services	9,500
500 Other Purchased Services	331,280
600 Supplies	178,125
800 Other Objects	1,201,950
Total Support Services - Administration	\$12,567,694
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,627,366
200 Personnel Services - Employee Benefits	1,098,774
400 Purchased Property Services	1,000
500 Other Purchased Services	4,400
800 Other Objects	200
Total Support Services - Pupil Health	\$2,731,740
2500 Support Services - Business	
100 Personnel Services - Salaries	1,015,388
200 Personnel Services - Employee Benefits	685,576
400 Purchased Property Services	12,525
500 Other Purchased Services	125,200
600 Supplies	1,000
800 Other Objects	7,400
Total Support Services - Business	\$1,847,089
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	6,307,581
200 Personnel Services - Employee Benefits	4,258,790
300 Purchased Professional and Technical Services	1,697,000
400 Purchased Property Services	1,113,780
500 Other Purchased Services	530,050
600 Supplies	4,351,775
800 Other Objects	6,500
Total Operation and Maintenance of Plant Services	\$18,265,476
2700 Student Transportation Services	
100 Personnel Services - Salaries	172,020
200 Personnel Services - Employee Benefits	116,146

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	21,000
500 Other Purchased Services	12,009,250
600 Supplies	1,024,000
800 Other Objects	1,500
Total Student Transportation Services	\$13,343,916
2800 Support Services - Central	
100 Personnel Services - Salaries	721,080
200 Personnel Services - Employee Benefits	486,864
300 Purchased Professional and Technical Services	1,375,000
500 Other Purchased Services	486,450
600 Supplies	21,500
800 Other Objects	29,000
Total Support Services - Central	\$3,119,894
2900 Other Support Services	
500 Other Purchased Services	81,950
Total Other Support Services	\$81,950
Total Support Services	\$70,452,959
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,868,778
200 Personnel Services - Employee Benefits	1,261,774
300 Purchased Professional and Technical Services	27,425
400 Purchased Property Services	95,200
500 Other Purchased Services	609,159
600 Supplies	323,797
800 Other Objects	286,823
Total Student Activities	\$4,452,956
3300 Community Services	
600 Supplies	29,000
800 Other Objects	10,000
Total Community Services	\$39,000
Total Operation of Non-Instructional Services	\$4,491,956
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,470,735
900 Other Uses of Funds	14,228,520
Total Debt Service / Other Expenditures and Financing Uses	\$18,699,255
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,000
Total Interfund Transfers - Out	\$5,000
5900 Budgetary Reserve	
800 Other Objects	945,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$945,000
Total Other Expenditures and Financing Uses	\$19,649,255
TOTAL EXPENDITURES	\$232,540,000

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	35,000,000	35,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	8,500,000	7,000,000
Other Capital Projects Fund	500,000	250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	11,000,000	9,000,000
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$56,450,000	\$52,700,000

Long-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$56,450,000

\$52,700,000

Long-Term Indebtedness06/30/2022 Estimate06/30/2023 Projection**General Fund**

0510 Bonds Payable	130,035,000	115,995,000
0520 Extended-Term Financing Agreements Payable	420,299	301,023
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	6,400,000	6,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	84,000,000	85,000,000
0599 Other Noncurrent Liabilities	325,000,000	330,000,000
Total General Fund	\$545,855,299	\$537,496,023

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness**06/30/2022 Estimate****06/30/2023 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness06/30/2022 Estimate06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations FundChild Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations FundOther Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise FundsInternal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service FundPrivate Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness06/30/2022 Estimate06/30/2023 Projection**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

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- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$545,855,299	\$537,496,023

Short-Term Payables**06/30/2022 Estimate****06/30/2023 Projection**

General Fund	29,000,000	31,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	25,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,500,000	1,500,000
Private Purpose Trust Fund	15,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$31,240,000	\$33,360,000
TOTAL INDEBTEDNESS	\$577,095,299	\$570,856,023

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	144,981
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,767,246
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,767,246

5900 Budgetary Reserve	945,000
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,857,227
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